

# **Audit Report**

## **Kou Kamma Municipality**

For the Year ended 30 June 2011

## **REPORT OF THE AUDITOR-GENERAL TO THE EASTERN CAPE PROVINCIAL LEGISLATURE AND THE COUNCIL ON KOU-KAMMA MUNICIPALITY**

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Introduction**

1. I was engaged to audit the accompanying financial statements of the Kou-Kamma Municipality, which comprise the statement of financial position as at 30 June 2011, and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages ..... to .....

#### **Accounting officer's responsibility for the financial statements**

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2010 (Act No. 1 of 2010 as amended) (DORA), as well as for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor-General's responsibility**

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) and section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) my responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with the International Standards on Auditing and *General notice 1111 of 2010 issued in Government Gazette 33872 of 15 December 2010*. Because of the matters described in the Basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

#### **Basis for disclaimer of opinion**

##### **Property, plant and equipment**

4. Property, plant and equipment (PPE) is disclosed in the statement of financial position and note 8 to the financial statements at R201.7 million (2010: R185.6 million). Included in this amount are infrastructure assets of R183.6 million (2010: R166.6 million.) The municipality did not review the residual values and useful lives of PPE at each reporting date and neither did they unbundle infrastructure assets in accordance with GRAP 17, Property, plant and equipment. The municipality's records did not permit the application of alternative audit procedures. Consequently, I did not obtain sufficient appropriate audit evidence to satisfy myself as to the valuation of PPE and the classification of infrastructure assets as disclosed in note 8 to the financial statements. I was unable to determine the effect on the other account balances or classes of transactions contained in the financial statements.
5. GRAP 17 paragraph 21 and 22 requires that an item of PPE shall be measured at cost and where an asset is acquired at no cost or for a nominal cost, its cost shall be measured at its fair value as at the date of acquisition. The municipality has valued certain of its PPE at nominal values and has not completely identified and reported on property owned by the council. Consequently PPE is understated by R83.2 million. Furthermore the fixed asset register (FAR) of the municipality did not contain adequate information to uniquely identify

the assets with a carrying amount of R10.7 million. The municipality did not have adequate accounting records to permit the application of alternative procedures. Consequently I was unable to satisfy myself as to the valuation and allocation, completeness, rights and existence of PPE.

6. Infrastructure additions are disclosed in note 8 to the financial statements at an amount of R23.9 million. Supporting documentation to the amount of R331 799 could not be provided for inspection by the municipality. Furthermore the opening cost as per note 8 is overstated by R8.7 million compared to the fixed asset register as a result of the 2010 additions being overstated. The municipality did not have adequate accounting records to permit the application of alternative audit procedures. Consequently, I did not obtain sufficient appropriate audit evidence to satisfy myself as to the existence, valuation and allocation of infrastructure assets. Furthermore, due to the above limitations, I was unable to determine the effect on VAT and the accumulated surplus.

#### **Service charge revenue**

7. Service charge revenue is disclosed in the statement of financial performance at R14.6 million (2010: R14.5 million). The amount is understated by R2.3 million due to incorrect application of billing quantities, tariffs and processing errors. In addition the municipality could not provide sufficient appropriate audit evidence for the amount disclosed as there are no adequate systems to ensure water consumption is measured and to ensure all services provided by the municipality are billed. Water meters have not been installed for all consumers in the municipal boundary. Consequently I was unable to confirm completeness, occurrence, accuracy, cut off and classification of service charge revenue, receivables and the effect on the accumulated surplus.

#### **Inventory**

8. The municipality did not account for or disclose inventory in accordance with its accounting policy and the Standard of Generally Recognised Accounting Practice, GRAP 12, *Inventory*. The municipality does not have adequate controls in place to account for the quantity and valuation of inventory. Because of the nature of the inventory assets, I was unable to confirm or verify by alternative means what the quantity and value of the inventory should be. Consequently, I could not obtain sufficient appropriate audit evidence to satisfy myself as to the completeness and valuation of inventory.

#### **Provisions**

9. A provision has not been made or calculated for the environmental rehabilitation costs of restoring the entity's landfill sites in terms of the accounting policy note on Provisions and Contingencies. The municipality has not estimated the rehabilitation costs required to settle the entity's present obligation to restore the landfill sites. A provision should be made for the entity's present obligation incurred as a consequence of its past use of the landfill sites in accordance with the Standard of Generally Recognised Accounting Practice, GRAP 19, *Provisions, contingent liabilities and contingent assets*. The entity's records did not permit the application of alternative audit procedures regarding the environmental rehabilitation provision account. Consequently, I did not obtain sufficient appropriate audit evidence to satisfy myself as to the completeness of provisions, property, plant and equipment, depreciation and the effect on the accumulated surplus.

**Value added tax (VAT) payable**

10. The VAT payable account of R2.6 million (2010: R515 879), as reflected in the statement of financial position, does not agree to the balance of R6.7 million payable per the underlying accounting records. The entity could not provide an explanation or supporting documentation for an unreconciled net difference of R3.8 million between the financial statements and the underlying accounting records. Furthermore no records were available for an amount of R384 446. The municipality's records did not permit alternative procedures. There were also VAT differences to the amount of R33 709 between invoices and the accounting records. Consequently, I could not obtain sufficient appropriate evidence relating to the obligations, valuation and allocation of the VAT payable amount. I could therefore also not determine the effect on the other account balances or classes of transactions contained in the financial statements.

**Unspent conditional grants liability and receipts**

11. Unspent conditional grants liability is disclosed in the statement of financial position at R45.1 million (2010: R26.7 million). Unspent grants are not cash backed to the amount of R37.8 million and no reconciliation could be provided by the municipality for this unreconciled amount. The difference in the movement compared to the prior year has also not been disclosed as unauthorised expenditure in the financial statements. Supporting documentation could also not be provided for amounts of R1.1 million disclosed as "other" in note 20. The municipality did not have adequate accounting records to permit the application of alternative audit procedures. Furthermore the unspent grants liability as per the grants register does not reconcile to the financial statements by R43 314. The Government grants and subsidies received as per the grants register does not reconcile to the financial statements by R157 797. Consequently, I was unable to obtain sufficient appropriate evidence relating to the existence and accuracy of these amounts and the completeness of the disclosure.
12. Grant funding has been used for purposes other than intended as per the conditions of the grants. Consequently the unspent conditional grants liability is understated and the grants revenue is overstated by R69 768.
13. National Treasury has deducted R2 700 000 from the municipality's Equitable Share on the 7 July 2011 as the municipality failed to provide National Treasury with information to verify all unspent conditional grants for the period 2005-2006 to 2008-2009 and the municipality also did not ensure that the unspent conditional grants were fully spent by 30 June 2010.

**Accumulated surplus**

14. Accumulated surplus is disclosed at R167.1 million (2010: R148 million) in the statement of financial position and statement of changes in net assets. I provided a disclaimer of opinion on the municipality's financial statements for the year ended 30 June 2010, no adjustments as required have been made to the comparative figures. Prior period errors should be corrected in accordance with, GRAP 3, *Accounting policies, changes in accounting estimates and errors* which requires that material prior year errors be corrected retrospectively in the first set of financial statements authorised for issue after their discovery by restating the comparatives for the prior period(s) presented in which the error occurred. The statement of changes in net assets incorrectly includes correction of prior year adjustments to the amount of R8.1 million in the current year. Furthermore no supporting documentation could be provided for an amount of R932 316 included in the prior year adjustment as disclosed in note 49 to the financial statements. The entity's



records did not permit the application of alternative audit procedures regarding the accuracy of this amount. Consequently, the prior period error is reflected in the incorrect year and I am unable to satisfy myself as to the valuation of the accumulated surplus at year end. Furthermore, due to the above limitations, I was unable to determine the effect on other accounts.

15. There were also long outstanding unreconciled items to the amount of R562 571 (2010: R652 452) between cash and cash equivalents stated in the statement of financial position at R16.3 million (2010: R7.7 million) and the cash at bank amount stated on the year-end bank reconciliation at R15.7 million (2010: R6.9 million) which has been carried forward from the prior years. Consequently, the accumulated surplus is not valued correctly and the cash and cash equivalents are overstated.

#### **Trade and other payables**

16. Trade and other payables are reflected in note 10 to the financial statements at R12.4 million (2010: R21 million). Unclaimed deposits to the amount of R1.2 million relating to the current year was incorrectly written off to the prior period error account in the statement of changes in net assets in the current year. Furthermore payments received in advance to the amount of R448 719 carried forward from the prior year, was not reversed in the current year and differences to the amount of R287 707 were found between invoices and statements compared to the accounting records. Consequently payables are not complete and valued correctly, revenue is not complete, expenses are not complete and the accumulated surplus is also not valued correctly.

#### **Trade receivables**

17. Trade receivables are disclosed at R10.1 million (2010: R3.5 million) after impairment in the statement of financial position. Receivables to the amount of R1.4 million have incorrectly been reclassified to payables. Furthermore an additional amount of R446 666 is considered to be doubtful which has not been provided for by management. Supporting documentation such as contracts could also not be provided for an amount of R192 100. Consequently receivables are overstated by R1.9 million, payables are not valued correctly and the impairment expense is not accurate.

#### **Related parties**

18. International Public Sector Accounting Standard, IPSAS 20, Related-party disclosures requires disclosure of amounts owed by key management personnel. Irregular expenditure as a result of excessive salary payments to key management personnel to the amount of R1.3 million was transferred to other receivables but was not included in disclosure note 36 to the financial statements, resulting in the disclosure of amounts receivable from key management personnel in the other receivables amount being incomplete.

#### **Disclosure**

19. The amounts outstanding at year end for audit fees of R847 065, taxes, pension and medical aid of R159 564 have not been disclosed in the financial statements as required by MFMA section 125(1)(c). Furthermore, the pension and medical aid to the amount of R4.3 million as per note 47 do not agree to the amount as per the payroll of R3.9 million and there is therefore an unreconciled difference of R397 936. Consequently disclosure is incomplete and incorrect.

**Unauthorised, irregular and fruitless and wasteful expenditure**

20. Irregular expenditure to the amount of R7.1 million was incurred during the year as a result of the contravention of SCM legislation and was also not disclosed as irregular expenditure in the notes to the financial statements. Consequently the disclosure of Irregular expenditure is incomplete.
21. Sufficient appropriate audit evidence could not be provided for 1 of the 11 selected contracts awarded and that 2 of the 128 selected quotations accepted (hereinafter referred to as "awards") to the value of R647 161 to confirm whether these awards were made in accordance with the requirements of the SCM legislation. No alternative audit procedures could be performed to obtain reasonable assurance that the expenditure incurred on these awards was not irregular.
22. The budgeted figures disclosed in the appendix A did not agree to the adjusted budgeted figures submitted to council by R701 300 for revenue and R140 700 for expenses. Consequently the budget disclosed and used for determining unauthorised expenditure is incorrect.

**Aggregation of immaterial uncorrected misstatements**

23. The financial statements as a whole are materially misstated due to the cumulative effect of various individually immaterial uncorrected misstatements in the following elements making up the statement of financial performance:
- Finance cost as disclosed in note 26 to the statement of financial performance at R153 700 is understated by R457 148.
  - Property rates revenue as disclosed in the statement of financial performance at R7.9 million is understated by R247 739.
  - Revenue to the amount of R313 733 has been overstated and interest received to the amount of R313 733 has been understated as disclosed in the statement of financial performance as it has been classified incorrectly.
24. In addition I was unable to obtain sufficient appropriate audit evidence and I was consequently unable to confirm or verify the following elements making up the statement of financial position and the statement of financial performance by alternative means:
- Intangible assets to the amount of R394 652.
  - Expenditure, including bulk purchases and general expenses to the amount of R368 534 (2010: R3.5 million).
  - Revenue from fines is disclosed in the statement of financial performance at R287 493 (2010: R420 004).

As a result, I was unable to determine whether any further adjustments to these elements were necessary.

**Disclaimer of opinion paragraph**

25. Because of the significance of the matters described in the Basis for disclaimer of opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

**Emphasis of matters**

I draw attention to the matters below. My opinion is not modified in respect of these matters:

**Significant uncertainties**

26. Enquiries of management and the attorneys revealed that the municipality is a defendant in lawsuits as disclosed in note 44 to the financial statements. The outcome of these lawsuits cannot be determined at present and no provision has been made for any liability that may result.

**Restatement of corresponding figures**

27. As disclosed in note 48 to the financial statements, the corresponding figures have been restated as a result of a change in accounting policy. GRAP 16, GRAP 17 and GRAP 102 have been applied retrospectively and the aggregate effect of the implementation relating to the depreciation charge amounted to R3.9 million and R28.4 million for accumulated depreciation in the corresponding figures.

**Going concern**

28. While the municipality has prepared financial statements on a going concern, there are a number of indicators that its financial sustainability is under threat which has been disclosed in note 50 to the financial statements.

**Material impairments**

29. As disclosed in note 25 to the financial statements, material losses to the amount of R13.9 million were incurred as a result of a write-off and an increase in the provision for doubtful debts relating to irrecoverable trade debtors.

**Additional matters**

I draw attention to the matters below. My opinion is not modified in respect of these matters:

**Unaudited supplementary schedules**

30. The supplementary appendices, C to F, set out on pages 67 to 71 do not form part of the financial statements and are presented as additional information. We have not audited these schedules and accordingly we do not express an opinion thereon.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

31. In accordance with the PAA and in terms of *General notice 1111 of 2010*, issued in *Government Gazette 33872 of 15 December 2010*, I include below my findings on material non-compliance with laws and regulations applicable to the municipality.

**Predetermined objectives**

32. We could not conduct the audit of performance against predetermined objectives as the municipality did not submit the annual performance report as required by part C of *General notice 1111 of 2010*, issued in *Government Gazette No. 33872 of 15 December 2010*.

**Strategic planning and performance management**

33. The accounting officer of the municipality did not by 25 January assess the performance of the municipality during the first half of the financial year, taking into account the municipality's service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan as required by section 72(1)(a)(ii) of the MFMA.
34. The accounting officer of the municipality did not submit the results of the assessment on the performance of the municipality during the first half of the financial year to the mayor of the municipality, the National Treasury, and the provincial treasury as required by section 72(1)(b) of the MFMA.

**Budgets**

35. The municipality incurred expenditure that was not budgeted for and incurred expenditure in excess of the limits of the amounts provided for in the votes in the approved budget, in contravention of section 15 of the MFMA.
36. The mayor did not submit all quarterly reports to council on the implementation of the budget and the financial state of affairs of the municipality within 30 days after the end of each quarter, as required by section 52(d) of the MFMA.
37. The accounting officer did not always submit the monthly budget statements to the mayor and the relevant provincial treasury, as required by section 71(1) of the MFMA.

**Annual financial statements, performance and annual report**

38. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA. Material misstatements identified by the auditors were not adequately corrected, which resulted in the financial statements receiving a disclaimer audit opinion.
39. The accounting officer did not make the 2009-2010 annual report public immediately after the annual report was tabled in the council as required by section 127(5) of the MFMA.
40. The municipal council did not adopt an oversight report containing the council's comments on the annual report within two months from the date on which the 2009-2010 annual report was tabled in the council as required by section 129(1) of the MFMA.
41. The accounting officer did not make public the council's oversight report on the 2009-2010 annual report within seven days of its adoption, as required by section 129(3) of the MFMA.
42. The performance report for the financial year under review was not prepared as required by section 46 of the Municipal Systems Act, 2000 (Act No 32 of 2000) (MSA) and section 121(3)(c) of the MFMA.

**Audit committees**

43. An effective audit committee was not in place for the full year as required by section 166(1) of the MFMA as the audit committee was only appointed in May 2011 and has therefore not fulfilled their responsibilities in terms of the Act.



44. The municipality did not appoint and budget for a performance audit committee, nor was another audit committee utilised as the performance audit committee as required by Municipal Planning and Performance Management Regulation 14.

**Internal audit**

45. The municipality did not have an internal audit unit in place for the full year as required by section 165(1) of the MFMA.
46. The internal audit unit did not function as required by section 165(2) of the MFMA, as the internal auditor was only appointed in February 2011.

**Procurement and contract management**

47. Sufficient appropriate audit evidence could not be obtained that goods and services with a transaction value of between R10 000 and R200 000 were procured by means of obtaining written price quotations from at least three different prospective providers as per the requirements of SCM regulation 17(a) & (c).
48. Quotations were accepted from prospective providers who are not on the list of accredited prospective providers and do not meet the listing requirements prescribed by the SCM policy in contravention of SCM regulation 16(b) and 17(b).
49. Goods and services of a transaction value above R200 000 were procured without inviting competitive bids as per the requirements of SCM regulation 19(a) and 36(1).
50. Sufficient appropriate audit evidence could not be obtained that bid specifications for procurement of goods and services through competitive bids were drafted in an unbiased manner that allowed all potential suppliers to offer their goods or services as per the requirements of SCM regulation 27(2)(a).
51. Awards were made to providers based on criteria that were not stipulated in the original bid documents as per the requirements of SCM regulation 21(b) and 28(1).
52. Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a required minimum period of days as per the requirements of SCM regulation 22(1) and 22(2).
53. Sufficient appropriate audit evidence could not be obtained that bid specifications were drafted by bid specification committees which were composed of one or more officials of the municipality as required by SCM regulation 27(3).
54. Bids were not always evaluated by bid evaluation committees which were composed of officials from the departments requiring the goods or services and or at least one SCM practitioner of the municipality as per the requirements of SCM regulation 28(2).
55. Final awards and recommendation of awards to the accounting officer were not always made by an adjudication committee which was constituted of a SCM practitioner who is an official of the municipality as part of the bid adjudication committee as per the requirements SCM regulation 29(2).

56. Sufficient appropriate audit evidence could not be obtained that awards were made to providers whose tax matters have been declared by the South African Revenue Services to be in order as required by SCM regulation 43.
57. Awards were made to suppliers who did not submit a declaration on their employment by the state or their relationship to a person employed by the state as per the requirements of Municipal SCM regulation 13(c).
58. The preference point system was not applied in all procurement of goods and services above R30 000 as required by section 2(a) of the Preferential Procurement Policy Framework Act and SCM regulation 28(1)(a).
59. Awards were made to suppliers based on preference points that were not allocated and/or calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations.
60. Sufficient appropriate audit evidence could not be obtained that awards were made to suppliers that scored the highest points in the evaluation process as per the requirements of section 2(1)(f) of Preferential Procurement Policy Framework Act.
61. The performance of contractors or providers was not monitored on a monthly basis as required by section 116(2)(b) of the MFMA.
62. Awards were made to providers who are persons in service of other state institutions in contravention of the requirements of SCM regulations 44. Furthermore the provider failed to declare that he is in the service of the state as required by SCM regulation 13(c).
63. Contracts were extended or modified to the extent that competitive bidding processes were being circumvented contrary to the requirement of a fair supply chain management system in sec 112 of the MFMA.
64. Contracts were extended and modified without tabling the reasons for the proposed amendment in the council of the municipality as required by section 116(3) of the MFMA.

#### **Expenditure management**

65. Money owing by the municipality was not always paid within 30 days of receiving an invoice or statement, as required by section 65(2)(e) of the MFMA.
66. The accounting officer did not take all reasonable steps to ensure that the municipality had and maintained an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds, as required by section 65(2)(a) of the MFMA.
67. The accounting officer did not take all reasonable steps to ensure that the municipality had and maintained a management, accounting and information system which recognised expenditure when it was incurred, accounted for creditors of the municipality and accounted for payments made by the municipality, as required by section 65(2)(b) of the MFMA.

68. The accounting officer did not take reasonable steps to prevent unauthorised expenditure, irregular expenditure and or fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA.
69. The municipality did not recover unauthorised, irregular or fruitless and wasteful expenditure from the liable person, as required by section 32(2) of the MFMA.

#### **Conditional grants**

70. The municipality did not submit quarterly reports to the transferring national officer on non-financial performance in respect of the allocations received as required by section 11(2)(c) of the Division of Revenue Act, 2009 (Act No 12 of 2009) (DORA).
71. The accounting officer did not evaluate the performance of the municipality in respect of programmes funded or partially funded by a schedule 4 allocation within two months after the end of the financial year as required by section 11(6) of the DORA.

#### **Revenue management**

72. Interest was not charged on all arrears accounts as required by section 64(2)(g) of the MFMA.
73. Revenue received by the municipality was not always reconciled at least on a weekly basis, as required by section 64(2)(h) of the MFMA.
74. A credit control and debt collection policy was not maintained and implemented as required by section 96(b) of the MSA.
75. The accounting officer did not take all reasonable steps to ensure that the municipality had and maintained a management, accounting and information system which recognised revenue when it is earned and accounted for debtors as required by section 64(2)(e) of the MFMA.

#### **Asset management**

76. The accounting officer did not take all reasonable steps to ensure that the municipality had and maintained a management, accounting and information system which accounts for the assets of the municipality as required by section 63(2)(a) of the MFMA.
77. The accounting officer did not take all reasonable steps to ensure that the municipality had and maintained an effective system of internal control for assets (including an asset register) as required by section 63(2)(c) of the MFMA.

#### **INTERNAL CONTROL**

78. In accordance with the PAA and in terms of General notice 1111 of 2010, issued in *Government Gazette 33872 of 15 December 2010*, I considered internal control relevant to my audit, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported below are limited to the significant deficiencies that resulted in the basis for the disclaimer of opinion, the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

**Leadership**

79. The municipality did not have adequate controls and processes in place to ensure compliance with applicable legislation. Management did not exercise their oversight responsibilities over reporting, compliance with laws and regulations and internal control. Furthermore the accounting officer does not evaluate whether management has implemented effective policies, procedures and internal controls. The municipality did not have staff with adequate skills and experience in its finance department during the financial year as a chief financial officer was only appointed in September 2011.

**Financial and performance management**

80. The financial statements and other information to be included in the annual report are not adequately reviewed for completeness and accuracy prior to submission for audit and pertinent information is not identified in a form and time frame to support financial and performance reporting. This is clearly evident as the financial statements submitted for audit contained material errors and were subject to numerous amendments.

**Governance**

81. The internal audit unit was not in operation for the full year and has not produced any audit programs and reports for the year under review. Cognisance is taken of the fact that the internal auditor was only appointed in February 2011 and was thus not able to effectively fulfill her responsibilities. It was also established that there was no audit committee in place during the year under review. An ad hoc committee was instituted but did not play an effective oversight role. Due to these limitations and other factors the municipality was not guided regarding internal controls, financial and risk management. No risk assessment had taken place during the year and there was thus also insufficient oversight over the effective operation of internal controls. This contributed to the above findings mentioned in the preceding paragraphs.

**OTHER REPORTS****Investigations**

82. An investigation was conducted in September/October 2011 by the Department of Local Government and Traditional Affairs on request from the community. The investigation was initiated based on the allegation of possible irregularities at the municipality regarding the mayor, councillors, managers and appointment of unregistered contractors. The investigation was not finalised at the date of issuing this report.

*Auditor General*

East London

30 November 2011



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*